N.A.C.A. BULLETIN

Section Three

VOL. XXX, NO. 24 — AUGUST 15, 1949

OFFICIAL PUBLICATIONS

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1.	September 1, 1948	Advantages of the Natural Business Year to Management	Samuel Tepper
		A Practical Alternative to Renegotiation	Charles H. Lanphier and Cecil L. Clark
		Production Planning for an Automobile Accessories Manufacturer	J. W. Schafer
		Standard Direct Labor Costs for Automatic Electroplating Processes	Clarence W. Reinert
2.	September 15, 1948	A Look at Profit Sharing—Purposes and Methods	J. J. Bigge
		Objectives and Fundamentals of Wage Incentive Plans	Joseph V. Miccio
		Operating and Procedural Advantages of Departmental Group Incentives	Jerome Johannes
		Piece Count Control under Wage Incentive Plans	L. M. Henderson
3.	October 1, 1948	Budgetary Planning of Manufacturing Operations	Norman H. Gross
		Dynamic Budgeting for Cost Control	E. J. Hockstad
		Yardsticks for Motion Picture Theater Revenues and Costs	Ray A. Howard, Jr.
		Sec. III—Standard Manufacturing Costs for Pricing and Budgeting	N.A.C.A. Research Series No. 14
4.	October 15, 1948	An Embryo Standard Cost System for Small Manufacturing Companies	Seattle Chapter Committee to Promote Cost Accounting
		Organizing the Business Report	W. W. Neikirk
		Speeding Up Monthly Closings and Reports to Management—It Can Be Done	Raymond R. Wesley
5.	November 1, 1948	Application of Operation Time Standards to Departmental Labor Cost Control	Franklin G. Jack

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		A Payroll System Using General Purpose Office Equipment	E. W. Jackels
		Budgetary Review of Plant Additions in a Public Utility	Russell G. Houck
		Control of Accounts Payable by Punched Card Methods	R. W. Donaldson
6.	November 15, 1948	Let's Look at the Records	Eugene R. Harrison
		What Will Accounting Machines Do?	Joseph S. Glickauf, Jr.
		Side Lights on Method Analysis in the Mechanized Office	Tracy W. Simpson
7.	December 1, 1948	Eyes on the Next Decade—A Forward Planning Procedure	S. Payson Hall
		What Budgeting and Financial Forecasting Will Do for a New Company	William E. Arnstein
		Pricing Policies and the Awareness of Costs	Robert W. Peden
		Control Procedure for Materials in the Hands of Subcontractors	Noel L. Smith
		Federal Income Tax Aspects of Inventory Accounting	K. H. Cowen
8.	December 15, 1948	The Practical Economist's Profit and Loss Statement	G. Charter Harrison
		Determination of "Lifo" Inventory Valuation Under the Retail Inventory Method	Leon M. Nad
		Allocating Roadhaul Costs to Terminals for a Common Motor Freight Carrier	M. C. Spaan
		Sec. III—A Standard Cost Case Study	N.A.C.A. Research Series No. 15
9.	January 1, 1949	The Dilemma About Profits—Adjusting the Statements to Base Year Dollars	James E. Heffner
		Control Uses of Standard Costs in a Steel Mill	M. D. Wells, W. P. Marquis, and J. H. Elliott
		Graphical Reporting of Operating Variances and Ratio Data	C. W. Bendel
		Keying the Sales Budget to Customer Buying Needs	D. E. Merrifield
		Public Warehousing of Product Under Manufacturing Department Control	Richard J. Halloran
		Cost Accounting for Services—The Commercial Bank's Cost Problem	Arnold J. Ryden, Jr.
10.	January 15, 1949	Predetermined Payroll for Efficient Labor Accounting and Cost Control	S. B. Kingham and T. E. Hauser
11.	February 1, 1949	Most Profitable Product Volume—Taking Account of Costs and Competition	Leonard A. Doyle
		Spreading Overhead to Cost Centers on the Basis of Standard Earned Hour Rates	Clarence A. Deland

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		Practical Internal Control—A Case Study in the Motor Carrier Industry	Philip L. Anderson
		Cost Control for Sponsored Research in a University	Norman N. Barish
		The Employee Rating Side of Wage Administration	Carl J. Becker
12.	February 15, 1949	Break-Even Analysis — Common Ground for the Economist and the Cost Accountant	John H. Kempster
		Daily Report Basis for Planning and Control in the Flour Milling Industry	K. E. Linnenkohl
		Ready Determination of Economic Lot Size in Small and Large Companies	Norman T. Harrison
13.	March 1, 1949	Relative Profit Margin Approach to Distribution Costing	I. Wayne Keller
		The Flexible Budget for Cost Control—How Do We Start?	William C. Wickenden
		Toward Standardized Productivity Measurement—The Time Study Basis	Ralph M. Barnes
		Cost Reduction Through a Controlled Employee Suggestion Plan	A. A. Sullivan
14.	March 15, 1949	The Auditor and Standard Costs	George W. Lafferty
		A Case Study in the Budgeting of Airline Revenue, Expense, and Capital Outlay	Henry McGrew
15.	April 1, 1949	Techniques for Budgeting Administrative and Commercial Expenses	Francis C. Reith
		Control of Capital Expenditures—Planning and Follow Through	P. M. Chiuminatto
		Unit of Equipment Costs for Truck Leasing Operations	Harris Saunders
16.	April 15, 1949	Application of the Price Index Adjustment Concept to Depreciation Charges	Michael Schiff
		A Procedure to Improve Customer Statements and Expedite Accounts Receivable Agings	Angelo J. Rallo
		An Effective Group Incentive Plan for Smaller Companies	Arthur L. Bennett
17.	May 1, 1949	Accounting for Government Contracts Under the Armed Services Procurement Regulations	Robert S. Warner
		Sharing Departmental Cost Savings and Over-All Plant Profit with Supervisory Personnel	Arthur B. Winter
		Labor Cost Control Without Clock Cards or Individual Production Time Records	C. M. Benson and W. H. Donaldson
18.	May 15, 1949	A Rationale of Income Determination—The Current Cost of Pro-	Edward L. Wallace

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		Continuous Review of Forms, Methods, and Procedures	Lawrence P. Jennings
19. June	1, 1949	Retail Inventory Method Adapted to Appliance Merchandising in a Public Utility	Frank D. McAuley
		Costing Replacement Parts Sales by Modified Retail Inventory Method	Warner V. Stoughton
		Use of the Retail Inventory Method to Cost Sales and Value Finished Goods of a Pharmaceutical Manufacturer	Raymond J. Terkhorn
20. June	15, 1949	The Accounting Executive and Control Through Cooperative Effort	David R. Anderson
		The Functional Cycles of Accounting and Management	Chester F. Lay
		Goals and Methods of Profit-Minded Management	A. Winston Sykes
		Sec. III—The Variation of Costs with Volume	N.A.C.A. Research Series No. 16
21. July	1, 1949	Quality Maintenance Features of Wage Incentive Plans	Joseph V. Miccio
		Common Sense Budgeting for Manufacturing Expenses	James A. Campbell
		An Accounting Procedure for Expenditures on Experimental Projects	Earl K. Johnson
		Processing Accounts Payable in a Large Company	O. A. Redhair and P. J. Eichinger
22. July	15, 1949	Needed—A Common Language for Financial Reporting	Don Knowlton
		What Operating Data for Collective Bargaining?	George Kozmetsky
		A Simplified Income Statement for Employee Use	Walter C. Burnham
23. August	1, 1949	Internal Audit of Cost Functions —Procedures for Auditing Standard Costs	Earl A. Green
		A Case Study in Delivery Route Cost Comparisons	Merwin P. Cass
		Continuing Expense Estimates and Business Interruption Insurance Coverage	John L. Flynn
		Job Factors for the Evaluation of Clerical and Administrative Positions	John B. Hughes
24. August	15, 1949	The Cost Reports of a Greeting Card Manufacturer Operating Under Job and Standard Costs	A. W. Acker
		Job Order Cost Accounting Procedures for a Tag Manufacturer	Thomas L. Evans
		Controlling Job Costs in a Machine Shop	H. A. Woosley